

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF ARKANSAS
WESTERN DIVISION

CATERPILLAR FINANCIAL SERVICES
CORPORATION,

Plaintiff,

v.

CURTIS ENTERPRISES, INC., DENNIS
CURTIS, ARK. DEP'T OF WORKFORCE
SERVS., RICHARD WEISS AS DIRECTOR
OF ARK. DEP'T OF FINANCE and ADMIN.,
RITA CHANDLER, IN HER CAPACITY AS
COLLECTOR FOR POPE COUNTY, and
INTERNAL REVENUE SERVICE,

Defendants.

Civil No. 4:05-cv-01628-GH

AMENDED ORDER AND JUDGMENT


This matter comes before the Court for entry of an amended order disposing of the funds interplead by plaintiff Caterpillar Financial Services Corporation. The Court finds and orders as follows:

1. In its Answer, the United States mistakenly claimed that defendant Curtis Enterprises had an outstanding employment tax liability of \$17,963.73 for the fourth quarter of 2001, \$101,734.86 for the second quarter of 2002, and \$5,752.73 for the third quarter of 2002. (Doc. 4, Ex. 1.) Upon further research, the United States has discovered that Curtis Enterprises has fully paid its tax liability for the year 2001, and owes only the taxes for the second and third quarters of 2002.
2. The Defendants, Arkansas Department of Workforce Services, Rita Chandler, and Richard Weiss, agree that the liens of the United States are inferior only to the lien of

Rita Chandler for the year 2001, as indicated in the Order and Judgment entered on January 10, 2007.

3. The Court has already issued payment to the defendant Rita Chandler in the amount of \$27,269.09 and to the United States in the amount of \$12,304.55. No change shall be made to the distribution of funds, and the United States shall apply the payment to the tax liability of Curtis Enterprises for the year 2002.

IT IS SO ORDERED this 15th day of March, 2007.


HON. GEORGE HOWARD, JR.
UNITED STATES DISTRICT JUDGE

Prepared and Submitted By:

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